



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Gentry County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Gentry County, Missouri, for the two years ended December 31, 2001. A copy of this audit, which was performed by McBride, Lock & Associates, Certified Public Accountants, is attached.

A handwritten signature in black ink, reading "Claire C. McCaskill".

Claire C. McCaskill
State Auditor

Report No. 2002-69
August 30, 2002

GENTRY COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 2001 AND 2000

GENTRY COUNTY, MISSOURI

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FINANCIAL SECTION

Independent Auditor's Reports

McBRIDE, LOOK & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the State Auditor
and
County Commission of Gentry County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Gentry County, Missouri, as of and for the years ended December 31, 2001 and 2000, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Gentry County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2001 and 2000, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated May 31, 2002, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed by Auditor

McBride, Lock & Associates

May 31, 2002

McBRIDE, LOCKE & ASSOCIATES
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the State Auditor
and
County Commission of Gentry County, Missouri

We have audited the special-purpose financial statements of various funds of Gentry County, Missouri, as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated May 31, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Gentry County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Gentry County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Gentry County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

McBride, Lock & Associates

May 31, 2002

Financial Statements

GENTRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 147,862	\$ 930,812	\$ 1,048,902	\$ 29,772
Special Road and Bridge	7,598	857,258	875,292	(10,436)
Assessment	(5,224)	120,633	107,300	8,109
Special Election	338	16,376	16,715	(1)
Law Enforcement Training	261	1,185	1,258	188
Prosecuting Attorney Training	308	296	50	554
Prosecuting Attorney Bad Check	13,718	7,628	7,925	13,421
Emergency Preparedness	23,218	13,996	12,183	25,031
Children's Trust	2,095	215	0	2,310
Prosecuting Attorney Tax Collection	4,143	534	0	4,677
POST Commission	1,379	632	0	2,011
Circuit Clerk Interest	384	846	212	1,018
Tri-County Health Center	215,130	345,576	348,992	211,714
Emergency Dispatch	188,206	257,833	205,751	240,288
Emergency	59,500	30,000	0	89,500
Sheriffs Civil Fees Fund	5,286	9,974	13,275	1,985
Recorder User Fees	9,255	3,194	0	12,449
County Clerks Election Fund	0	685	0	685
Law Library	1,209	1,257	1,258	1,208
Victims Advocate Fund	0	28,911	25,360	3,551
Community Development Block Grant	5	0	0	5
Associate Circuit Division Interest	1,619	556	275	1,900
Recorder Technology Fund	0	813	0	813
	<u>\$ 676,290</u>	<u>\$ 2,629,210</u>	<u>\$ 2,664,748</u>	<u>\$ 640,752</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 2000

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 151,960	\$ 933,176	\$ 937,274	\$ 147,862
Special Road and Bridge	92,769	615,312	700,483	7,598
Assessment	10,050	90,194	105,468	(5,224)
Special Election	0	18,043	17,705	338
Law Enforcement Training	227	1,248	1,214	261
Prosecuting Attorney Training	97	311	100	308
Prosecuting Attorney Bad Check	19,409	5,988	11,679	13,718
Emergency Preparedness	21,607	12,723	11,112	23,218
Children's Trust	1,920	175	0	2,095
Prosecuting Attorney Tax Collection	3,744	399	0	4,143
POST Commission	869	510	0	1,379
Circuit Clerk Interest	255	414	285	384
Tri-County Health Center	228,910	344,152	357,932	215,130
Emergency Dispatch	154,799	193,992	160,585	188,206
Emergency	29,500	30,000	0	59,500
Sheriffs Civil Fees Fund	0	5,286	0	5,286
Recorder User Fee	8,408	3,102	2,255	9,255
Community Development Block Grant	9,419	1,500	10,914	5
Associate Circuit Division Interest	1,084	549	14	1,619
Law Library	811	1,545	1,147	1,209
	<u>\$ 735,838</u>	<u>\$ 2,258,619</u>	<u>\$ 2,318,167</u>	<u>\$ 676,290</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>TOTALS - VARIOUS FUNDS</u>						
RECEIPTS	\$ 2,457,808	\$ 2,581,869	\$ 124,061	\$ 2,621,876	\$ 2,229,725	\$ (392,151)
DISBURSEMENTS	1,858,856	2,622,398	(763,542)	2,024,424	2,286,994	(262,570)
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 598,952	\$ (40,529)	\$ (639,481)	\$ 597,452	\$ (57,269)	\$ (654,721)
CASH, JANUARY 1	492,680	674,333	183,653	531,872	716,672	184,800
CASH, DECEMBER 31	<u>\$ 1,091,632</u>	<u>\$ 633,804</u>	<u>\$ (457,828)</u>	<u>\$ 1,129,324</u>	<u>\$ 659,403</u>	<u>\$ (469,921)</u>
<u>GENERAL REVENUE FUND</u>						
RECEIPTS						
Property taxes	\$ 303,500	\$ 293,792	\$ 97,108	\$ 272,600	\$ 293,070	\$ 20,470
Sales taxes	215,000	235,908	20,908	290,947	301,727	10,780
Intergovernmental	150,050	175,060	25,010	117,550	119,857	2,307
Charges for services	136,200	154,274	18,074	131,800	118,935	(12,865)
Interest	20,000	15,287	(4,713)	12,500	20,072	7,572
Other	70,750	26,491	(44,259)	65,420	49,515	(15,905)
Transfers in	30,000	30,000	0	30,000	30,000	0
Total Receipts	<u>\$ 925,500</u>	<u>\$ 930,812</u>	<u>\$ 5,312</u>	<u>\$ 920,817</u>	<u>\$ 933,176</u>	<u>\$ 12,359</u>
DISBURSEMENTS						
County Commission	\$ 49,150	\$ 49,354	\$ (204)	\$ 47,750	\$ 49,361	\$ (1,611)
County Clerk	72,125	66,737	5,388	71,250	71,494	(244)
Elections	5,250	1,088	4,162	20,950	25,300	(4,350)
Buildings and grounds	86,475	79,879	6,596	102,500	71,861	30,639
Employee fringe benefits	81,100	54,813	26,287	72,200	82,522	(10,322)
County Treasurer and Ex Officio County Collector	50,065	51,020	(955)	44,465	44,666	(201)
Circuit Clerk and Ex Officio Recorder of Deeds	7,400	8,119	(719)	6,900	6,734	166
Associate Circuit and Probate Court	10,500	8,661	1,839	10,000	7,729	2,271
Court administration	21,200	14,205	6,995	11,200	2,041	9,159
Public Administrator	26,658	28,897	(2,239)	15,488	19,184	(3,696)
Sheriff	295,055	279,254	15,801	220,797	181,911	38,886
Jail	107,300	108,623	(1,323)	79,000	65,531	13,469
Prosecuting Attorney	56,560	56,516	44	53,796	53,704	92
Juvenile Officer	9,056	6,168	2,888	7,794	7,699	95
County Coroner	12,621	11,325	1,296	7,515	7,492	23
Other	118,663	147,172	(28,509)	172,372	195,675	(23,303)
Public health and welfare services	19,150	14,766	4,384	13,150	14,370	(1,220)
Transfers out	32,305	32,305	0	22,715	0	22,715
Emergency Fund	30,000	30,000	0	30,000	30,000	0
Total Disbursements	<u>\$ 1,090,633</u>	<u>\$ 1,048,902</u>	<u>\$ 41,731</u>	<u>\$ 1,009,842</u>	<u>\$ 937,274</u>	<u>\$ 72,568</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (165,133)	\$ (118,090)	\$ 47,043	\$ (89,025)	\$ (4,098)	\$ 84,927
CASH, JANUARY 1	147,862	147,862	0	121,960	151,960	30,000
CASH, DECEMBER 31	<u>\$ (17,271)</u>	<u>\$ 29,772</u>	<u>\$ 47,043</u>	<u>\$ 32,935</u>	<u>\$ 147,862</u>	<u>\$ 114,927</u>

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>SPECIAL ROAD AND BRIDGE FUND</u>						
RECEIPTS						
Property taxes	\$ 17,000	\$ 15,984	\$ (1,016)	\$ 16,000	\$ 16,517	\$ 517
Intergovernmental	815,880	788,520	(27,360)	495,000	564,458	69,458
Charges for services	0	0	0	340,000	0	(340,000)
Interest	6,500	3,350	(3,150)	9,000	6,175	(2,825)
Other	26,700	24,404	(2,296)	41,100	28,162	(12,938)
Transfers in	0	25,000	25,000	0	0	0
Total Receipts	\$ 866,080	\$ 857,258	\$ (8,822)	\$ 901,100	\$ 615,312	\$ (285,788)
DISBURSEMENTS						
Salaries	\$ 172,584	\$ 160,889	\$ 11,695	\$ 160,000	\$ 147,046	\$ 12,954
Employee fringe benefits	10,500	11,696	(1,196)	11,000	10,345	655
Supplies	10,000	5,991	4,009	12,500	7,656	4,844
Insurance	16,600	17,301	(701)	20,000	14,834	5,166
Road and bridge materials	297,000	323,907	(26,907)	278,500	368,721	(90,221)
Equipment repairs	17,000	24,419	(7,419)	20,000	21,777	(1,777)
Equipment Rentals	7,000	923	6,077	0	15,191	(15,191)
Equipment purchases	200	4,794	(4,594)	5,200	3,497	1,703
Construction, repair, and maintenance	300,000	291,240	8,760	280,000	32,309	247,691
Other	4,750	4,132	618	89,350	49,107	40,243
Transfers out	30,000	30,000	0	30,000	30,000	0
Total Disbursements	\$ 865,634	\$ 875,292	\$ (9,658)	\$ 906,550	\$ 700,483	\$ 206,067
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 446	\$ (18,034)	\$ (18,480)	\$ (5,450)	\$ (85,171)	\$ (79,721)
CASH, JANUARY 1	7,598	7,598	0	92,769	92,769	0
CASH, DECEMBER 31	\$ 8,044	\$ (10,436)	\$ (18,480)	\$ 87,319	\$ 7,598	\$ (79,721)
<u>ASSESSMENT FUND</u>						
RECEIPTS						
Intergovernmental	\$ 77,084	\$ 86,838	\$ 9,754	\$ 85,615	\$ 88,519	\$ 2,904
Charges for services	400	449	49	300	385	85
Interest	1,180	1,014	(166)	600	1,172	572
Other	500	27	(473)	0	118	118
Transfers in	32,305	32,305	0	22,715	0	(22,715)
Total Receipts	\$ 111,469	\$ 120,633	\$ 9,164	\$ 109,230	\$ 90,194	\$ (19,036)
DISBURSEMENTS						
Assessor	\$ 105,689	\$ 107,300	\$ (1,611)	\$ 121,230	\$ 105,468	\$ 15,762
Total Disbursements	\$ 105,689	\$ 107,300	\$ (1,611)	\$ 121,230	\$ 105,468	\$ 15,762
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 5,780	\$ 13,333	\$ 7,553	\$ (12,000)	\$ (15,274)	\$ (3,274)
CASH, JANUARY 1	(5,224)	(5,224)	0	10,050	10,050	0
CASH, DECEMBER 31	\$ 526	\$ 8,109	\$ 7,553	\$ (1,950)	\$ (5,224)	\$ (3,274)

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>LAW ENFORCEMENT TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 1,300	\$ 1,185	\$ (115)	\$ 1,000	\$ 1,248	\$ 248
Total Receipts	\$ 1,300	\$ 1,185	\$ (115)	\$ 1,000	\$ 1,248	\$ 248
DISBURSEMENTS						
Sheriff	\$ 1,300	\$ 1,258	\$ 42	\$ 1,200	\$ 1,214	\$ (14)
Total Disbursements	\$ 1,300	\$ 1,258	\$ 42	\$ 1,200	\$ 1,214	\$ (14)
	\$ 0	\$ (73)	\$ (73)	\$ (200)	\$ 34	\$ 234
RECEIPTS OVER (UNDER) DISBURSEMENTS	260	261	1	227	227	0
CASH, JANUARY 1	\$ 260	\$ 188	\$ (72)	\$ 27	\$ 261	\$ 234
CASH, DECEMBER 31						
<u>PROSECUTING ATTORNEY TRAINING FUND</u>						
RECEIPTS						
Charges for services	\$ 200	\$ 296	\$ 96	\$ 0	\$ 311	\$ 311
Total Receipts	\$ 200	\$ 296	\$ 96	\$ 0	\$ 311	\$ 311
DISBURSEMENTS						
Prosecuting Attorney	\$ 400	\$ 50	\$ 350	\$ 100	\$ 100	\$ 0
Total Disbursements	\$ 400	\$ 50	\$ 350	\$ 100	\$ 100	\$ 0
	\$ (200)	\$ 246	\$ 446	\$ (100)	\$ 211	\$ 311
RECEIPTS OVER (UNDER) DISBURSEMENTS	308	308	0	97	97	0
CASH, JANUARY 1	\$ 108	\$ 554	\$ 446	\$ (3)	\$ 308	\$ 311
CASH, DECEMBER 31						
<u>PROSECUTING ATTORNEY BAD CHECK FUND</u>						
RECEIPTS						
Charges for services	\$ 5,600	\$ 7,628	\$ 2,028	\$ 5,500	\$ 5,988	\$ 488
Total Receipts	\$ 5,600	\$ 7,628	\$ 2,028	\$ 5,500	\$ 5,988	\$ 488
DISBURSEMENTS						
Prosecuting Attorney	\$ 10,510	\$ 7,925	\$ 2,585	\$ 18,750	\$ 11,679	\$ 7,071
Total Disbursements	\$ 10,510	\$ 7,925	\$ 2,585	\$ 18,750	\$ 11,679	\$ 7,071
	\$ (4,910)	\$ (297)	\$ 4,613	\$ (13,250)	\$ (5,691)	\$ 7,559
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,718	13,718	0	19,409	19,409	0
CASH, JANUARY 1	\$ 8,808	\$ 13,421	\$ 4,613	\$ 6,159	\$ 13,718	\$ 7,559
CASH, DECEMBER 31						

GENENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>EMERGENCY PREPAREDNESS FUND</u>						
RECEIPTS						
Intergovernmental	\$ 11,533	\$ 13,996	\$ 2,463	\$ 10,680	\$ 12,723	\$ 2,043
Total Receipts	\$ 11,533	\$ 13,996	\$ 2,463	\$ 10,680	\$ 12,723	\$ 2,043
DISBURSEMENTS						
Salaries	\$ 7,905	\$ 7,786	\$ 119	\$ 8,309	\$ 8,254	\$ 55
Office expenditures	1,174	1,014	160	559	684	(125)
Equipment	0	0	0	80	0	80
Mileage and training	1,350	1,085	265	1,000	1,065	(65)
Other	3,220	2,299	921	1,567	1,109	458
Total Disbursements	\$ 13,649	\$ 12,183	\$ 1,466	\$ 11,515	\$ 11,112	\$ 403
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,116)	\$ 1,813	\$ 3,929	\$ (835)	\$ 1,611	\$ 2,446
CASH, JANUARY 1	23,218	23,218	0	21,607	21,607	0
CASH, DECEMBER 31	\$ 21,102	\$ 25,031	\$ 3,929	\$ 20,772	\$ 23,218	\$ 2,446
<u>CHILDREN'S TRUST FUND</u>						
RECEIPTS						
Charges for services	\$ 175	\$ 215	\$ 40	\$ 200	\$ 175	\$ (25)
Total Receipts	\$ 175	\$ 215	\$ 40	\$ 200	\$ 175	\$ (25)
DISBURSEMENTS						
Shelter services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 175	\$ 215	\$ 40	\$ 200	\$ 175	\$ (25)
CASH, JANUARY 1	2,095	2,095	0	1,920	1,920	0
CASH, DECEMBER 31	\$ 2,270	\$ 2,310	\$ 40	\$ 2,120	\$ 2,095	\$ (25)
<u>PROSECUTING ATTORNEY TAX COLLECTION FUND</u>						
RECEIPTS						
Charges for Services	\$ 400	\$ 534	\$ 134	\$ 400	\$ 399	\$ (1)
Total Receipts	\$ 400	\$ 534	\$ 134	\$ 400	\$ 399	\$ (1)
DISBURSEMENTS						
Prosecuting Attorney	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 400	\$ 534	\$ 134	\$ 400	\$ 399	\$ (1)
CASH, JANUARY 1	4,143	4,143	0	3,743	3,744	1
CASH, DECEMBER 31	\$ 4,543	\$ 4,677	\$ 134	\$ 4,143	\$ 4,143	\$ 0

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>POST COMMISSION FUND</u>						
RECEIPTS						
Charges for Services	\$ 600	\$ 632	\$ 32	\$ 500	\$ 510	\$ 10
Total Receipts	\$ 600	\$ 632	\$ 32	\$ 500	\$ 510	\$ 10
DISBURSEMENTS						
Sheriff	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 600	\$ 632	\$ 32	\$ 500	\$ 510	\$ 10
CASH, JANUARY 1	1,379	1,379	0	869	869	0
CASH, DECEMBER 31	\$ 1,979	\$ 2,011	\$ 32	\$ 1,369	\$ 1,379	\$ 10
<u>CIRCUIT CLERK INTEREST FUND</u>						
RECEIPTS						
Interest	\$ 250	\$ 846	\$ 596			
Total Receipts	\$ 250	\$ 846	\$ 596			
DISBURSEMENTS						
Circuit Clerk	\$ 250	\$ 212	\$ 38			
Total Disbursements	\$ 250	\$ 212	\$ 38			
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ 634	\$ 634			
CASH, JANUARY 1	384	384	0			
CASH, DECEMBER 31	\$ 384	\$ 1,018	\$ 634			
<u>TRI-COUNTY HEALTH CENTER FUND</u>						
RECEIPTS						
Intergovernmental	\$ 306,990	\$ 310,051	\$ 3,061	\$ 316,346	\$ 307,241	\$ (9,105)
Interest	14,000	9,984	(4,016)	10,500	14,084	3,584
Other	10,221	13,042	2,821	4,000	5,327	1,327
Transfers In	32,500	12,500	(20,000)	12,500	17,500	5,000
Total Receipts	\$ 363,711	\$ 345,576	\$ (18,135)	\$ 343,346	\$ 344,152	\$ 806
DISBURSEMENTS						
Salaries	\$ 280,750	\$ 268,213	\$ 12,537	\$ 293,325	\$ 284,836	\$ 8,489
Office expenditures	35,850	38,667	(2,817)	39,850	35,450	4,400
Equipment	5,750	497	5,253	10,500	3,937	6,563
Mileage and training	21,000	18,984	2,016	20,000	20,251	(251)
Other	11,500	10,995	505	14,700	10,884	3,816
Education	22,500	11,635	10,865	4,500	2,574	1,926
Total Disbursements	\$ 377,350	\$ 348,992	\$ 28,358	\$ 382,875	\$ 357,932	\$ 24,943
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (13,639)	\$ (3,416)	\$ 10,223	\$ (39,529)	\$ (13,780)	\$ 25,749
CASH, JANUARY 1	215,132	215,130	(2)	228,910	228,910	0
CASH, DECEMBER 31	\$ 201,493	\$ 211,714	\$ 10,221	\$ 189,381	\$ 215,130	\$ 25,749

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>EMERGENCY FUND</u>						
RECEIPTS						
Intergovernmental	\$ 30,000	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 0
Total Receipts	\$ 30,000	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 0
DISBURSEMENTS						
Emergency Fund	0	0	0	0	0	0
Total Disbursements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 30,000	\$ 30,000	\$ 0	\$ 30,000	\$ 30,000	\$ 0
CASH, JANUARY 1	59,500	59,500	0	29,500	29,500	0
CASH, DECEMBER 31	<u>\$ 89,500</u>	<u>\$ 89,500</u>	<u>\$ 0</u>	<u>\$ 59,500</u>	<u>\$ 59,500</u>	<u>\$ 0</u>
<u>LAW LIBRARY FUND</u>						
RECEIPTS						
Charges for Services	\$ 1,200	\$ 1,257	\$ 57	\$ 1,300	\$ 1,545	\$ 245
Total Receipts	\$ 1,200	\$ 1,257	\$ 57	\$ 1,300	\$ 1,545	\$ 245
DISBURSEMENTS						
Prosecuting Attorney	\$ 1,200	\$ 1,258	\$ (58)	\$ 1,200	\$ 1,147	\$ 53
Total Disbursements	\$ 1,200	\$ 1,258	\$ (58)	\$ 1,200	\$ 1,147	\$ 53
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 0	\$ (1)	\$ (1)	\$ 100	\$ 398	\$ 298
CASH, JANUARY 1	968	1,209	241	811	811	0
CASH, DECEMBER 31	<u>\$ 968</u>	<u>\$ 1,208</u>	<u>\$ 240</u>	<u>\$ 911</u>	<u>\$ 1,209</u>	<u>\$ 298</u>
<u>SHERIFFS CIVIL FEE FUND</u>						
RECEIPTS						
Charges for Services	\$ 10,000	\$ 9,974	\$ (26)			
Total Receipts	\$ 10,000	\$ 9,974	\$ (26)			
DISBURSEMENTS						
Sheriff	\$ 13,500	\$ 13,275	\$ 225			
Total Disbursements	\$ 13,500	\$ 13,275	\$ 225			
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (3,500)	\$ (3,301)	\$ 199			
CASH, JANUARY 1	5,286	5,286	0			
CASH, DECEMBER 31	<u>\$ 1,786</u>	<u>\$ 1,985</u>	<u>\$ 199</u>			

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31, 2001		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>RECORDER USER FEE</u>			
RECEIPTS			
Charges for Services	\$ 3,000	\$ 3,194	\$ 194
Total Receipts	\$ 3,000	\$ 3,194	\$ 194
DISBURSEMENTS			
Circuit Clerk	\$ 0	\$ 0	\$ 0
Total Disbursements	\$ 0	\$ 0	\$ 0
RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ 3,000	\$ 3,194	\$ 194
CASH, JANUARY 1	9,255	9,255	0
CASH, DECEMBER 31	\$ 12,255	\$ 12,449	\$ 194

The accompanying Notes to the Financial Statements are an integral part of this statement.

GENTRY COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH -
BUDGET AND ACTUAL - VARIOUS FUNDS

	Year Ended December 31,					
	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>EMERGENCY DISPATCH</u>						
RECEIPTS						
Interest	\$ 6,500	\$ 10,855	\$ 4,355	\$ 6,500	\$ 7,265	\$ 765
Other	\$ 39,000	\$ 42,184	\$ 3,184	\$ 0	\$ 96	\$ 96
Transfer In	\$ 182,176	\$ 204,794	\$ 22,618	\$ 182,176	\$ 186,631	\$ 4,455
Total Receipts	\$ 227,676	\$ 257,833	\$ 30,157	\$ 188,676	\$ 193,992	\$ 5,316
DISBURSEMENTS						
Salaries and Benefits	101,986	94,155	7,831	98,008	95,905	2,103
Office Expenditures	12,686	21,270	(8,584)	5,893	6,220	(327)
Equipment Repairs	16,170	14,950	1,220	1,498	7,467	(5,969)
Equipment	709	1,785	(1,076)	0	1,220	(1,220)
Mileage and Training	2,250	1,130	1,120	2,250	1,285	965
Contracted Serviced	41,333	33,459	7,874	42,935	40,169	2,766
Capital Expenditures	39,700	39,002	698	600	8,319	(7,719)
Total Disbursements	\$ 214,834	\$ 205,751	\$ 9,083	\$ 151,184	\$ 160,585	\$ (9,401)
RECEIPTS OVER (UNDER)	\$ 12,842	\$ 52,082	\$ 39,240	\$ 37,492	\$ 33,407	(4,085)
DISBURSEMENTS						
CASH, JANUARY 1	188,206	188,206	0	142,358	154,799	\$ 12,441
CASH, DECEMBER 31	\$ 201,048	\$ 240,288	\$ 39,240	\$ 179,850	\$ 188,206	\$ 8,356

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

GENTRY COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Gentry County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Tri-County Health Center Board, or the Emergency Dispatch Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Associate Circuit Division Interest Fund	2001 and 2000
Recorder Technology Fund	2001
County Clerk Election Fund	2001
Special Election Fund	2001 and 2000
Circuit Clerk Interest Fund	2000
Victims Advocate Fund	2001
Community Development Block Grant Fund	2000
Sheriff Civil Fee Fund	2000
Recorder User Fee Fund	2000

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Emergency Dispatch Fund	2000
Law Enforcement Training Fund	2000
Special Road and Bridge Fund	2001
Assessment Fund	2001
Law Library Fund	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

Deficit budget balances are presented for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
General Revenue Fund	2001
Assessment Fund	2000
Prosecuting Attorney Training Fund	2000

However, the budgets of those funds also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balances presented.

Although Section 50.740, RSMo 2000, requires a balanced budget, a deficit balance was budgeted.

Warrants were issued in excess of the available cash balances for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Road and Bridge Fund	2001
Special Election Fund	2001
Assessment Fund	2000

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Circuit Clerk Interest Fund	2001
Emergency Dispatch Fund	2001 and 2000
Recorder User Fee Fund	2001
Community Development Block Grant Fund	2000
Law Library Fund	2001
Recorder Technology Fund	2001
Associate Circuit Division Interest Fund	2001 and 2000

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purpose of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

Deposits

The county's, Emergency Dispatch Board's, and the Tri-County Health Center Board's deposits at December 31, 2001 and 2000, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

Supplementary Schedule

GENTRY COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2001	2000
	U. S. DEPARTMENT OF AGRICULTURE			
	Passed through state:			
	Department of Health -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-0137 ERS0451-B7W ERS045-2137	\$ 0 32,875 12,592	\$ 31,633 10,566 0
	Program Total		<u>45,467</u>	<u>42,199</u>
	U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
	Passed through state Department of Economic Development:			
14.228	Community Development Block Grants/State's Program	97PF-10	0	10,914
	U.S. DEPARTMENT OF JUSTICE			
	Direct program:			
16.710	Public Safety Partnership and Community Policing Grants	MOO3800 98UMUX2417	55,538 0	0 40,564
	Passed through:			
16.575	State Department of Public Safety - Crime Victim Assistance	2000-VOCA-0035	28,937	5,931
	Passed through Missouri Sheriff's Association:			
16.unknown	Domestic Cannabis Eradication/ Suppression Program	N/A	1,035	696
	U. S. DEPARTMENT OF TRANSPORTATION			
	Passed through state Highway and Transportation Commission			
20.205	Highway Planning and Construction	BRO-038-(11) BRO-038-(12) BRO-038-(13) BRO-038-(14)	209,849 22,102 24,688 16,954	32,700 0 0 13,083
	Program Total		<u>273,593</u>	<u>45,783</u>
20.703	Passed through state Department of Public Safety Interagency Hazardous Materials Public Sector Training and Planning Grants	N/A	1,514	1,408
	GENERAL SERVICES ADMINISTRATION			
	Passed through state Office of Administration -			
39.003	Donation of Federal Surplus Personal Property	N/A	1,964	2,578
	FEDERAL EMERGENCY MANAGEMENT AGENCY			
	Passed through state Department of Public Safety:			
83.534	Emergency Management - State and Local Assistance	N/A	4,421	3,835
	U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
	Passed through:			
	Department of Health -			
93.197	Childhood Lead Poisoning Prevention Projects	ERS146-0137L ERS146-1137L ERS146-2137L	0 867 425	177 458 0
	Program Total		<u>1,292</u>	<u>635</u>

GENTRY COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2001	2000
93.268	Immunization Grants	Vaccine	29,511	31,275
93.575	Child Care and Development Block Grant	PGA067-01375	0	720
		PGA067-11375	1,050	915
		PGA067-21375	445	0
		PGA067-0137C	0	1,075
		PGA067-1137C	595	530
	Program Total		<u>2,090</u>	<u>3,240</u>
93.991	Preventive Health and Health Services Block Grant	AOC00380188	0	20,816
		AOC01380046	20,680	11,905
		AOC02380048	6,875	0
		Vaccines	0	372
	Program Total		<u>27,555</u>	<u>33,093</u>
93.994	Maternal and Child Health Services Block Grants to States	ERS146-037M	0	28,894
		ERS146-1137M	34,288	13,051
		C100015075	65	548
		DH020027075	106	0
		Vaccines	3,320	1,862
	Program Total		<u>37,779</u>	<u>44,355</u>
	Total Expenditures of Federal Awards		<u>\$ 510,696</u>	<u>\$ 266,506</u>

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

Notes to the Supplementary Schedule

GENTRY COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Gentry County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions which govern the contents of this schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

The program amounts for Immunization Grants (CFDA number 93.268), \$29,511 and \$29,403 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of Health during the years ended December 31, 2001 and 2000. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$350 represents the original acquisition cost of vaccines received by the Health

Center through the state Department of Health during the year ended December 31, 2000. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$3,320 and \$1,750 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 2001 and 2000. The remaining amounts for Immunization Grants, the Preventive Health and Health Services Block Grant, and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

The amounts presented for CFDA number 39.003 of \$1,964 and \$2,578 for the years ended December 31, 2001 and 2000, respectively, represent donations of Federal surplus property.

2. Subrecipient

The county provided no federal awards to subrecipients during the years ended December 31, 2001 and 2000.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

Independent Auditor's Report

SUITE 406
1221 BALTIMORE AVE.
KANSAS CITY, MO 64105
TELEPHONE: (816) 221-4559
FACSIMILE: (816) 221-4563
CERTIFIED PUBLIC ACCOUNTANTS

McBRIDE, LOCK & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the State Auditor
and
County Commission of Gentry County, Missouri

Compliance

We have audited the compliance of Gentry County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Gentry County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended December 31, 2001 and 2000.

Internal Control Over Compliance

The management of Gentry County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 01-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Gentry County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

McBride, Lock & Associates

May 31, 2002

Schedule

GENTRY COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION
YEARS ENDED DECEMBER 31, 2001 AND 2000

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? _____ yes X no

Reportable condition identified that is
not considered to be a material weakness? _____ yes X none reported

Noncompliance material to the financial statements
noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness identified? _____ yes X no

Reportable conditions identified that is
not considered to be a material weakness? X yes _____ none reported

Type of auditor's report issued on compliance for
major programs: Unqualified

Any audit findings disclosed that are required to be
reported in accordance with Section .510(a) of OMB
Circular A-133? X yes _____ no

Identification of major programs:

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
20.205	Highway Planning and Construction
10.557	Special Supplemental Nutrition Program for Women, Infants and Children

Dollar threshold used to distinguish between Type A
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ yes x no

Section II – Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

01-1 Schedule of Expenditures of Federal Awards

Federal Grantor:	U.S. Department of Transportation
Pass-through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-through Entity	
Identifying Numbers:	BRO-038
Award Years:	2000 and 2001
Questioned Costs:	Not Applicable
Federal Grantor:	U.S. Department of Agriculture
Pass-through Grantor:	State Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Women, Infants and Children
Pass-through Entity	
Identifying Numbers:	ER0045-0137, ERSO45-2137, and ERSO451B7W
Award Years:	2000 and 2001
Questioned Costs:	Not Applicable

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the SEFA to the State Auditor's Office as part of the annual budget.

The county does not have procedures in place to adequately identify federal assistance for the preparation of the SEFA. The county prepared a SEFA for the years ended December 31, 2001 and 2000; however, the information presented by the County Clerk for some of the programs did not always agree with the county's expenditure records. Non-cash expenditures such as vaccinations were also not reported.

Without an accurate and complete SEFA, federal financial activity may not be audited and reported in accordance with federal requirements which could result in future reductions of federal funds.

WE RECOMMEND the county prepare a complete and accurate schedule of expenditures of federal awards to submit to the States Auditor's Office as part of the annual budget.

AUDITEE'S RESPONSE

The county will continue to make efforts to provide an accurate SEFA. The County Clerk is limited to reporting the SEFA based upon what he receives from the responsible parties.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

GENTRY COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 1999, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

GENTRY COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

99-1 Schedule of Expenditures of Federal Awards

Federal Grantor:	U.S. Department of Transportation
Pass-through Grantor:	State Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-through Entity	
Identifying Numbers:	BRO-038(9) and BRO-038(10)
Award Years:	1999 and 1998
Questioned Costs:	Not Applicable

The county did not have procedures in place to adequately track federal assistance for preparation of the SEFA. Information presented for some programs did not agree with the county's expenditure records.

It was recommended that the County Clerk prepare complete and accurate schedules of expenditures of federal awards.

Current Status: Not implemented. See current Schedule of Findings and Questioned Costs, finding 01-1.